

# FUND STATEMENT

## Fund Type G50, Internal Service Funds

## Fund 500, Retiree Health Benefits

	FY 2005 Actual	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2006 Third Quarter Estimate	Increase (Decrease) (Col. 5-4)
<b>Beginning Balance</b>	<b>\$255,003</b>	<b>\$152,625</b>	<b>\$438,700</b>	<b>\$438,700</b>	<b>\$0</b>
Revenue:					
CMS Medicare Part D Subsidy	\$0	\$0	\$484,000	\$484,000	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$484,000</b>	<b>\$484,000</b>	<b>\$0</b>
Transfer In:					
General Fund (001)	\$3,699,721	\$3,818,110	\$3,818,110	\$3,818,110	
<b>Total Transfers In</b>	<b>\$3,699,721</b>	<b>\$3,818,110</b>	<b>\$3,818,110</b>	<b>\$3,818,110</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$3,954,724</b>	<b>\$3,970,735</b>	<b>\$4,740,810</b>	<b>\$4,740,810</b>	<b>\$0</b>
Expenditures:					
Benefits Paid	\$3,431,023	\$3,846,690	\$4,330,690	\$4,330,690	\$0
Administrative	85,001	89,045	89,045	89,045	0
<b>Total Expenditures</b>	<b>\$3,516,024</b>	<b>\$3,935,735</b>	<b>\$4,419,735</b>	<b>\$4,419,735</b>	<b>\$0</b>
<b>Total Disbursements</b>	<b>\$3,516,024</b>	<b>\$3,935,735</b>	<b>\$4,419,735</b>	<b>\$4,419,735</b>	<b>\$0</b>
<b>Ending Balance<sup>1</sup></b>	<b>\$438,700</b>	<b>\$35,000</b>	<b>\$321,075</b>	<b>\$321,075</b>	<b>\$0</b>

<sup>1</sup> The Ending Balance fluctuates based on the use of balance to fund retiree health subsidy payments and to offset General Fund requirements. This policy reflects the recognition that the General Fund should receive credit for any balances that are available at year-end.